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Attorneys for USACM Liquidating Trust

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

In re:

USA COMMERCIAL MORTGAGE
COMPANY,

USA CAPITAL REALTY ADVISORS,
LLC,

USA CAPITAL DIVERSIFIED TRUST
DEED FUND, LLC,

USA CAPITAL FIRST TRUST DEED
FUND, LLC,

USA SECURITIES, LLC,

Debtors.

Affects:

- ☐ All Debtors
☒ USA Commercial Mortgage Company
☐ USA Capital Realty Advisors, LLC
☐ USA Capital Diversified Trust Deed Fund, LLC
☐ USA Capital First Trust Deed Fund, LLC
☐ USA Securities, LLC

Case No. BK-S-06-10725-LBR,
Case No. BK-S-06-10726-LBR¹
Case No. BK-S-06-10727-LBR,
Case No. BK-S-06-10728-LBR²
Case No. BK-S-06-10729-LBR³

CHAPTER 11

Jointly Administered Under Case No.
BK-S-06-10725 LBR

**DECLARATION OF EDWARD M.
BURR IN SUPPORT OF MOTION
TO PERMIT OJECTION TO
PROOFS OF CLAIM TO BE
MAILED TO MOST CURRENT
ADDRESS SUPPLIED BY
CREDITOR OR CREDITOR'S
AUTHORIZED AGENT**

Date of Hearing: May 11, 2010

Time of Hearing: 9:30 a.m.

I, Edward M. Burr, hereby declare under penalty of perjury that:

1. I am a principal with Sierra Consulting Group, LLC ("Sierra"). Sierra is one of the leading providers of restructuring advisory and litigation support services in the

¹ This bankruptcy case was closed on September 23, 2008.

² This bankruptcy case was closed on October 12, 2007.

³ This bankruptcy case was closed on December 21, 2007.

1 Southwest. Sierra is a leading national consulting firm comprised of experienced CPA's
2 and other financial professionals.

3 2. I submit this declaration on behalf of the USACM Liquidating Trust's
4 Motion to Permit Objection to Proofs of Claim To Be Mailed to Most Current Address
5 Supplied by Creditor or Creditor's Authorized Agent. I make the following declaration
6 based upon my personal knowledge, and upon the records of the Debtors described in this
7 declaration, including Debtors' original and amended schedules of liabilities and the
8 proofs of claim described herein, as well as Debtors' accounting records.

9 3. This Court approved the Official Committee of Unsecured Creditors of USA
10 Commercial Mortgage Company's ("Committee") appointment of Sierra as financial
11 advisers on August 11, 2006. Since that date, I have assisted the Committee in analyzing
12 facts concerning these jointly administered bankruptcy cases. As of the Effective Date of
13 the confirmed Plan of Reorganization, Sierra is retained by the USACM Liquidating Trust
14 to investigate and reconcile the claims against the USA Commercial Mortgage Company
15 ("USACM") estate.

16 4. On April 13, 2006 (the "Petition Date"), USACM and other debtors filed
17 voluntary petitions for relief under chapter 11 of the Bankruptcy Code. USACM
18 continued to operate its business as a debtor-in-possession pursuant to sections 1107(a)
19 and 1108 of the Bankruptcy Code, under new management by Thomas J. Allison of
20 Mesirow Financial Interim Management, LLC ("Mesirow"), who served as the Chief
21 Restructuring Officer.

22 5. On January 8, 2007, the Court entered an order confirming the Plan [Docket
23 No. 2376]. On the March 12, 2007 Effective Date of the Plan, the USACM Liquidating
24 Trust succeeded to USACM's rights with respect to books and records.
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1 6. Sierra has been working closely with both the Trustee for the USACM
2 Liquidating Trust and Development Specialist Inc. ("DSI"), the Trustee's financial
3 advisor, in evaluating all of the claims that were filed in the USACM estate.

4 7. The USACM Trust has worked with BMC as the original noticing agent,
5 Sierra Consulting Group, LLC and Lewis and Roca staff to try to ensure that each creditor
6 or other entity entitled to notice received notice, and that the addresses used for notice are
7 accurate.

8 8. The USACM Trust has worked with BMC as the original noticing agent,
9 Sierra Consulting Group, LLC and Lewis and Roca staff to try to ensure that each creditor
10 or other entity entitled to notice received notice, but that the addresses used for notice are
11 accurate.

12 9. The original master mailing matrix was maintained and updated by BMC.
13 The USACM Trust believes from communications with BMC that as proofs of claim were
14 filed through BMC, BMC updated its mailing list to account for addresses listed on the
15 proofs of claim.

16 10. Debtors' amended mailing list, maintained by BMC, is no longer accurate.
17 For example, since the creditors filed their proofs of claim, numerous creditors have
18 notified the USACM Trust that their addresses have changed. The USACM Trust has
19 retained Sierra Consulting to track claims. When address changes are received by the
20 Trust, they are forwarded to Sierra Consulting to up date its records. Also, some notices
21 of changed address have been sent directly to Sierra Consulting. These updated addresses
22 have not been filed with the Court, but Sierra Consulting has updated its database as it has
23 received updated address information.

24 Dated: April 7, 2010

A handwritten signature in black ink, appearing to read "E. M. Burr", written over a horizontal line.

Edward M. Burr

1 Copy of the foregoing mailed by first class
2 Postage prepaid U.S. Mail on
3 April 12, 2010 to:

4 All parties in interest listed on the
5 Post Effective Date Service List on
6 File with this Court.

7 s/ Jennifer Cook
8 Jennifer Cook
9 Lewis and Roca LLP
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